

January 24, 1984

LB 835

will be coming a fiscal note of \$10,000 on this bill shortly. But it is not there now and I wanted to alert you to that. Section 77-802 is amended to specify the apportionment procedure used for the ad valorem franchise tax levied on public utility companies. This apportionment formula has been used by the State Board of Equalization and Assessment in the past. Section 77-1318 is intended to clarify the procedure for imposing penalties on failure to report new improvements to the real estate. We found that the requirement of proving notice or knowledge of the law makes the penalties almost impossible to enforce. Section 77-1320.04 allows the same interest on penalties for a failure to file against personal property schedules. Section 77-1320.05 is amended to clarify an ambiguity concerning the request for waiver of penalties for failure to file personal property schedules. Section 77-1503.01, 77-1504, 77-1506 and 1506.02 are amended to specify certain dates by which all action of the County Board of Equalization must be completed. Section 77-719 is amended to delete the requirement to provide copies of distress warrants to the State Tax Commissioner. We have no need for these now since the state is no longer...or no longer levies a property tax. That, Mr. President, is the bill and the amendments, and I would move that it be advanced as amended.

SPEAKER NICHOL: You have heard the motion and the motion is to advance LB 835. All those in favor vote aye, opposed nay. Senator Carsten, what do you think?

SENATOR CARSTEN: Mr. President...I guess we will just let it go the way it is, Mr. President.

SPEAKER NICHOL: Record, Mr. Clerk.

CLERK: 25 ayes, 0 nays, Mr. President, on the motion to advance the bill.

SPEAKER NICHOL: The bill is advanced. Senator Haberman, for what purpose do you rise?

SENATOR HABERMAN: A point of order...personal privilege or a point of order, Mr. President.

SPEAKER NICHOL: State your point, please.